



# Continued Federal Connection and Tax Equity Discussion

House Committee on Revenue  
2.22.2021





# Personal Income Tax Property Tax

[LRO 1.25.20](#)

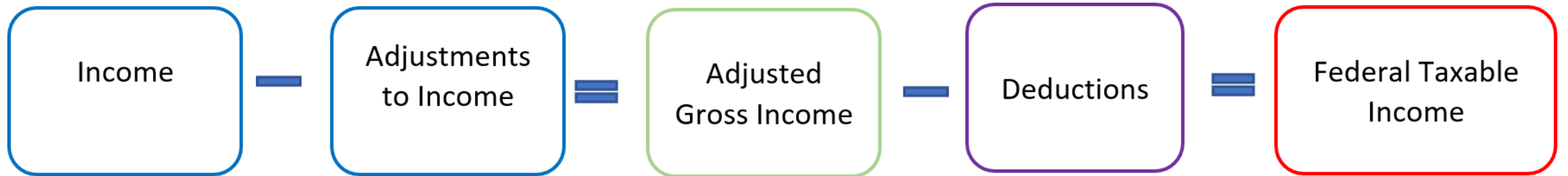
[Multnomah County 2.20.2019](#)

[LRO 12.14.2018](#)





# Federal Connection



## Oregon federal income tax connection

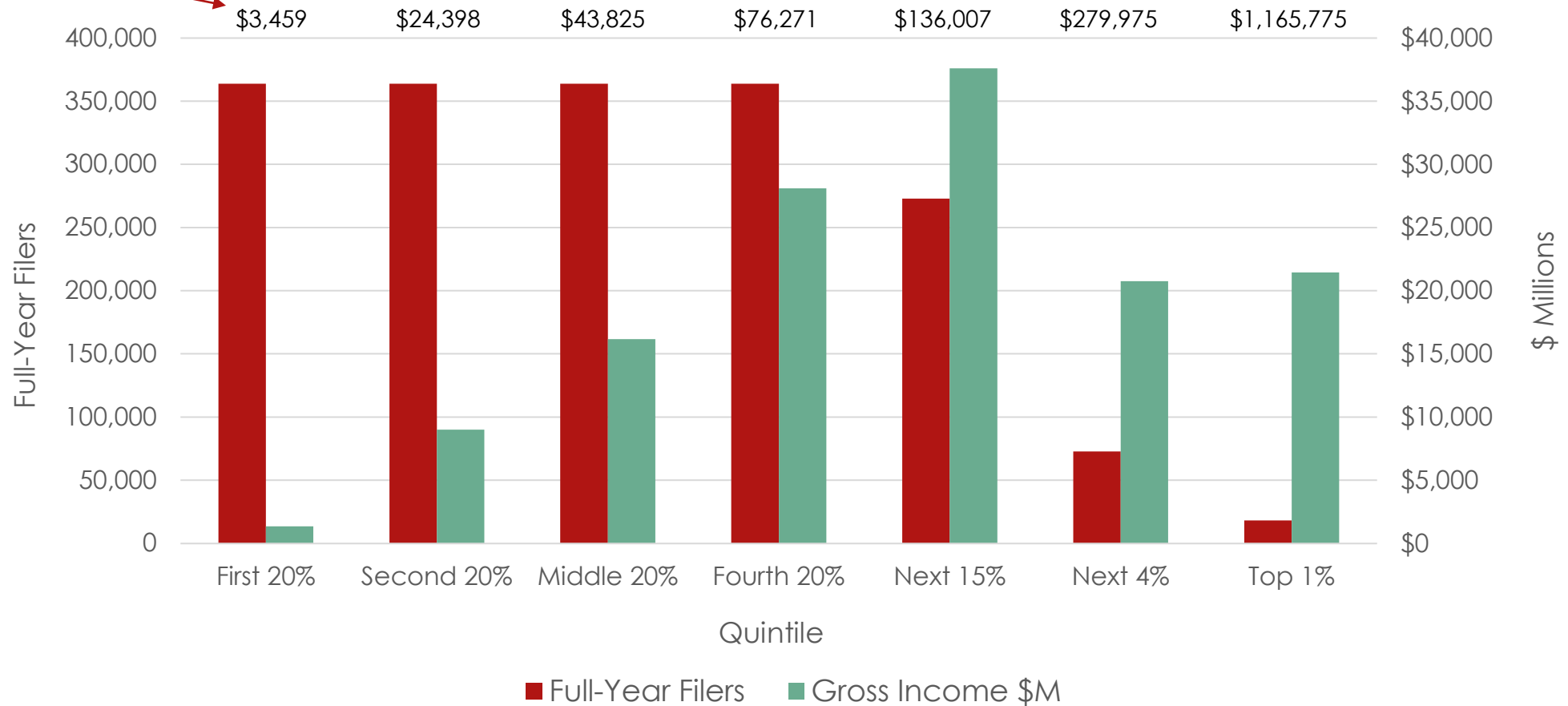
- Connected to federal definition of taxable income (rolling reconnect)
- Static connection (everything else)



# Personal Income Tax, 2018

1,819,167 Full-Year Filers  
\$134,392M of Gross Income

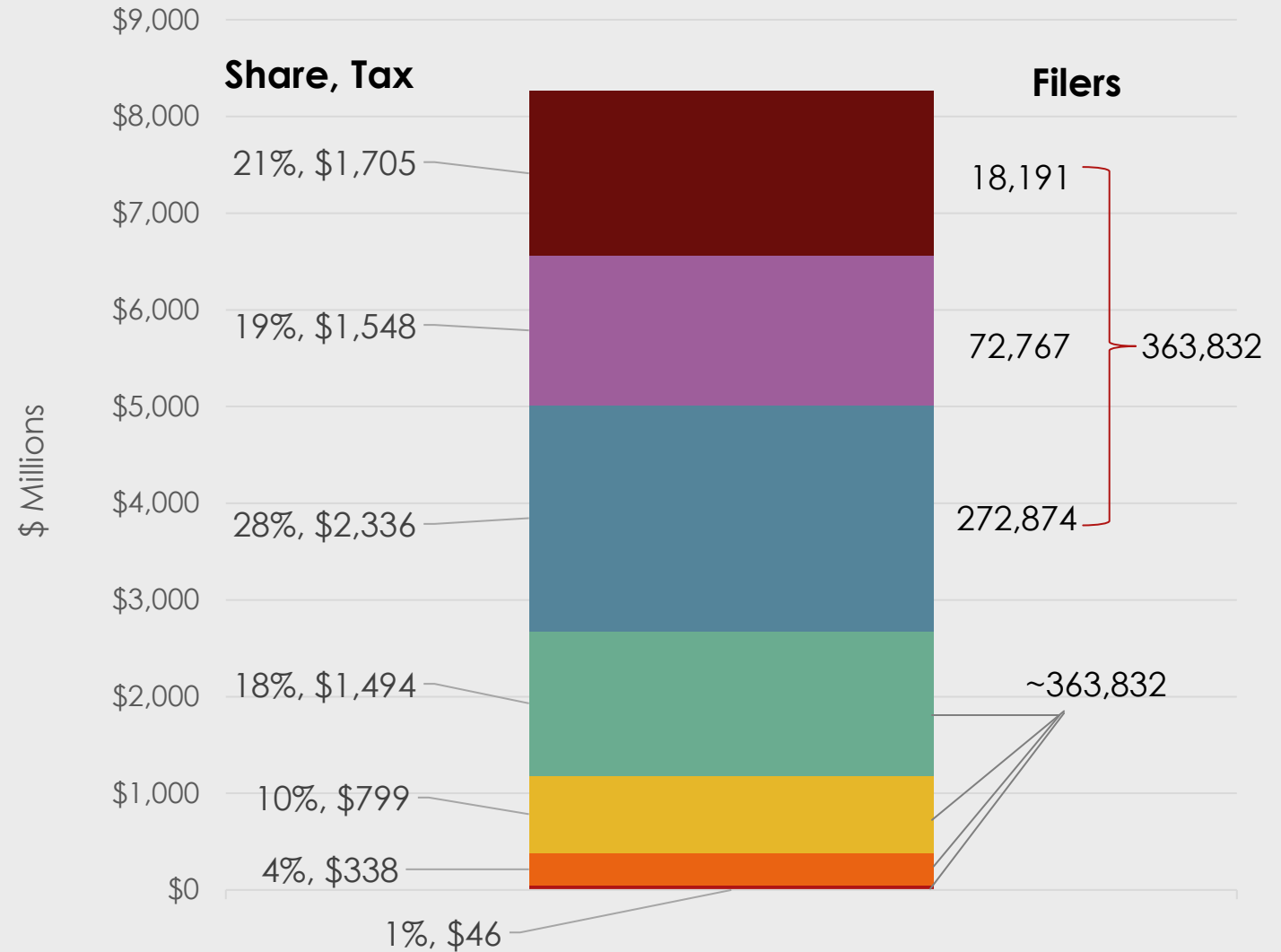
Average AGI



# Personal Income Tax

Full-year filers, 2018  
\$8,267M

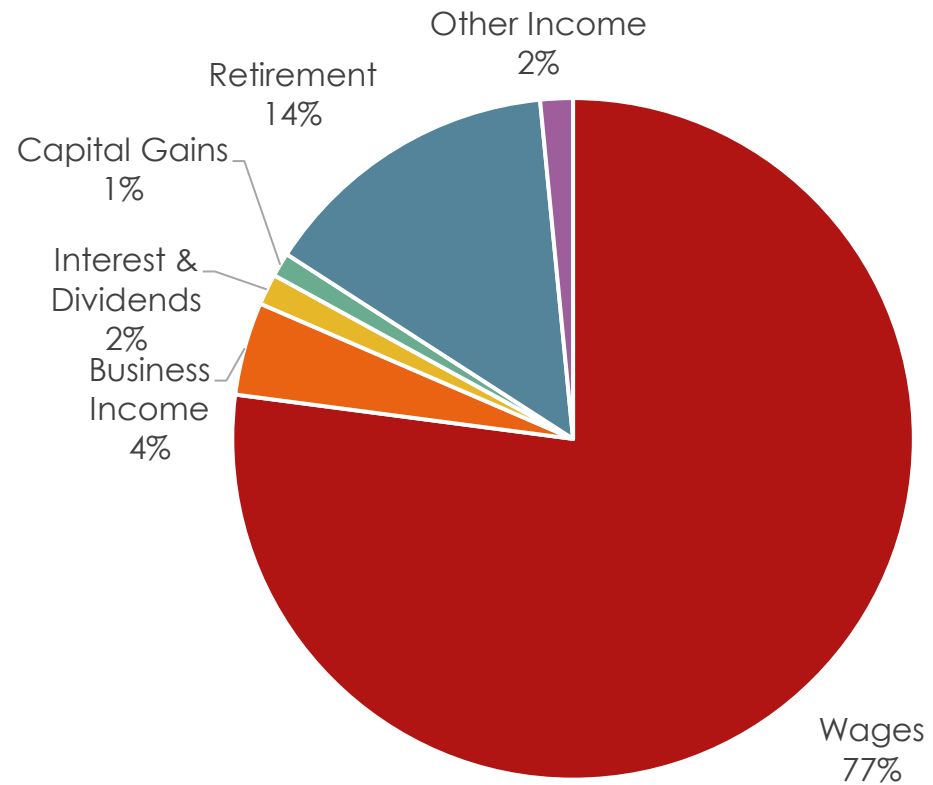
Quintile Group	AGI Range
Top 1%	over \$458,700
Next 4%	\$202,600 - \$458,700
Next 15%	\$100,100 - \$202,600
Fourth 20%	\$57,100 - \$100,100
Middle 20%	\$32,900 - \$57,100
Second 20%	\$16,100 - \$32,900
First 20%	under \$16,100



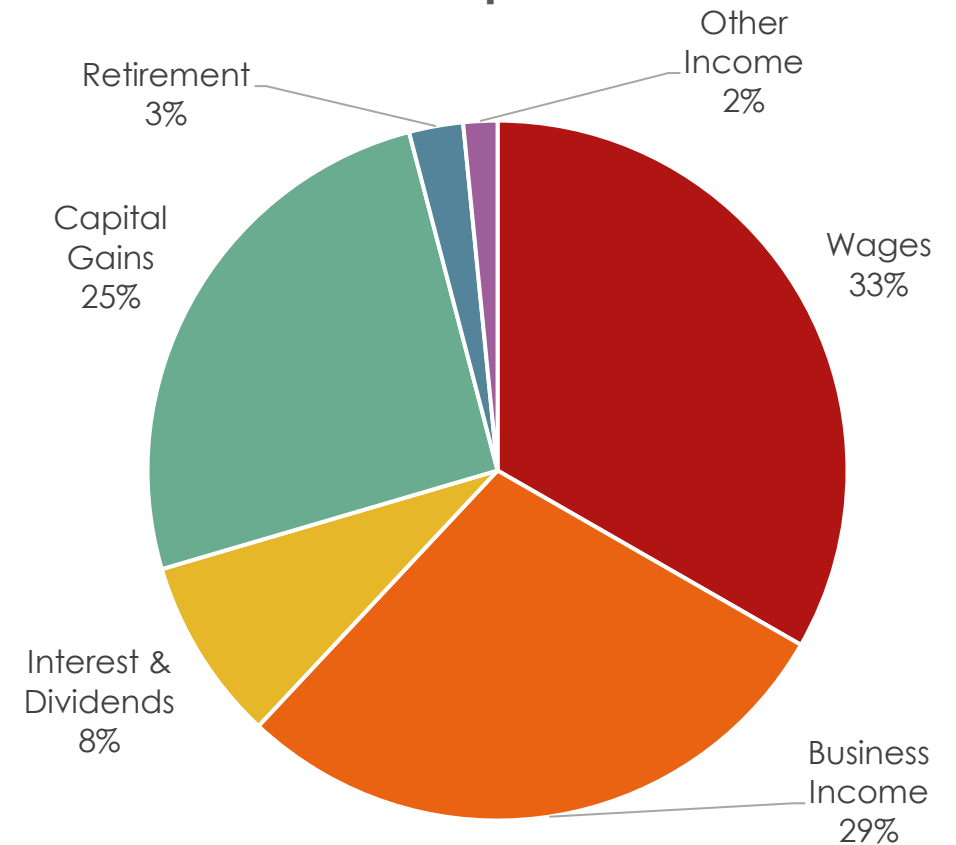
# Personal Income Tax, 2018

## Income Components by Income Level

### Middle 20%



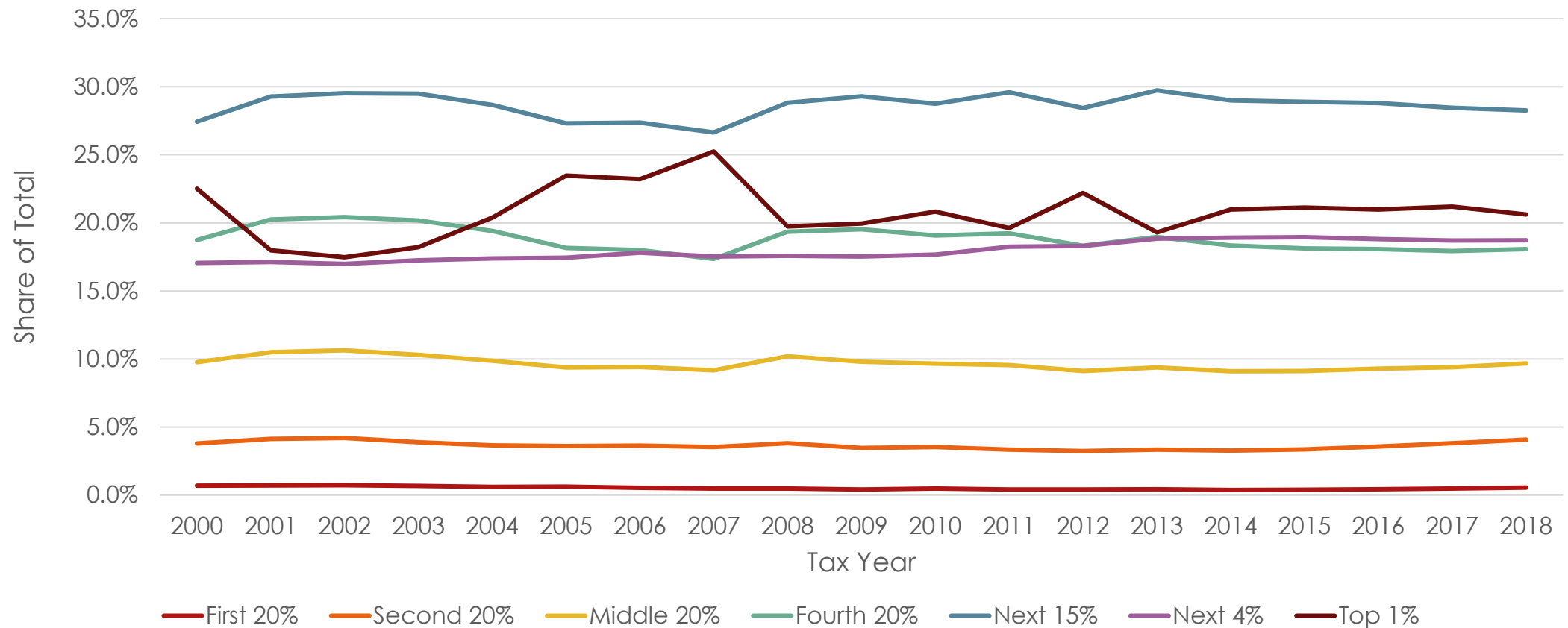
### Top 1%



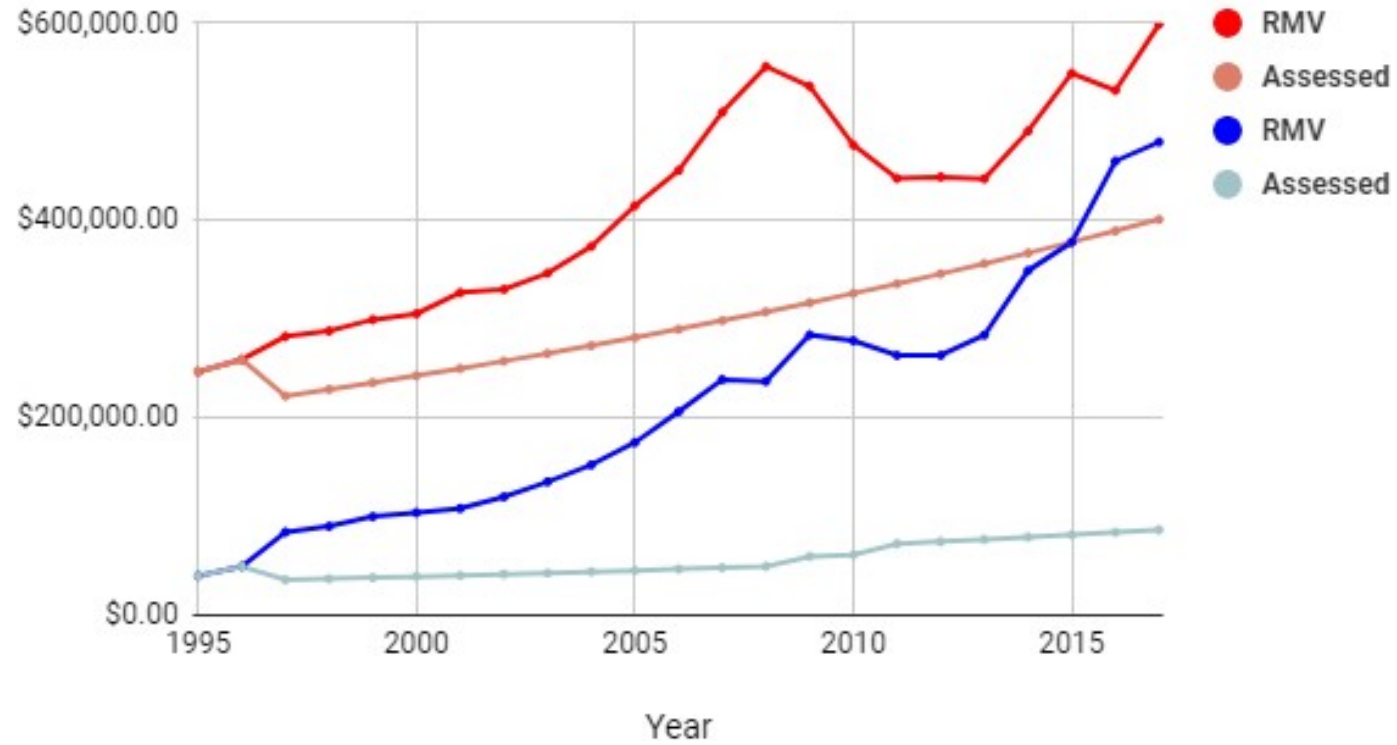


# Share of Income Tax

by Quintile, full-year filers

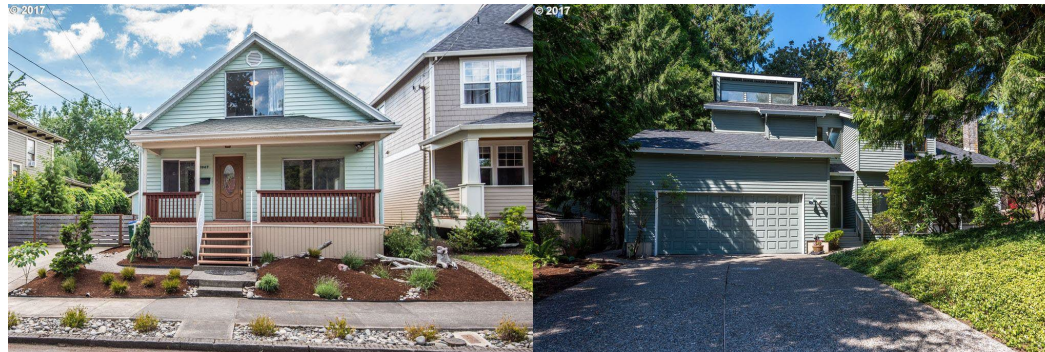


# History of RMV and AV of Two Houses from 1995 to 2017



**3947 NE 13th Ave  
Portland, OR**

**19%**



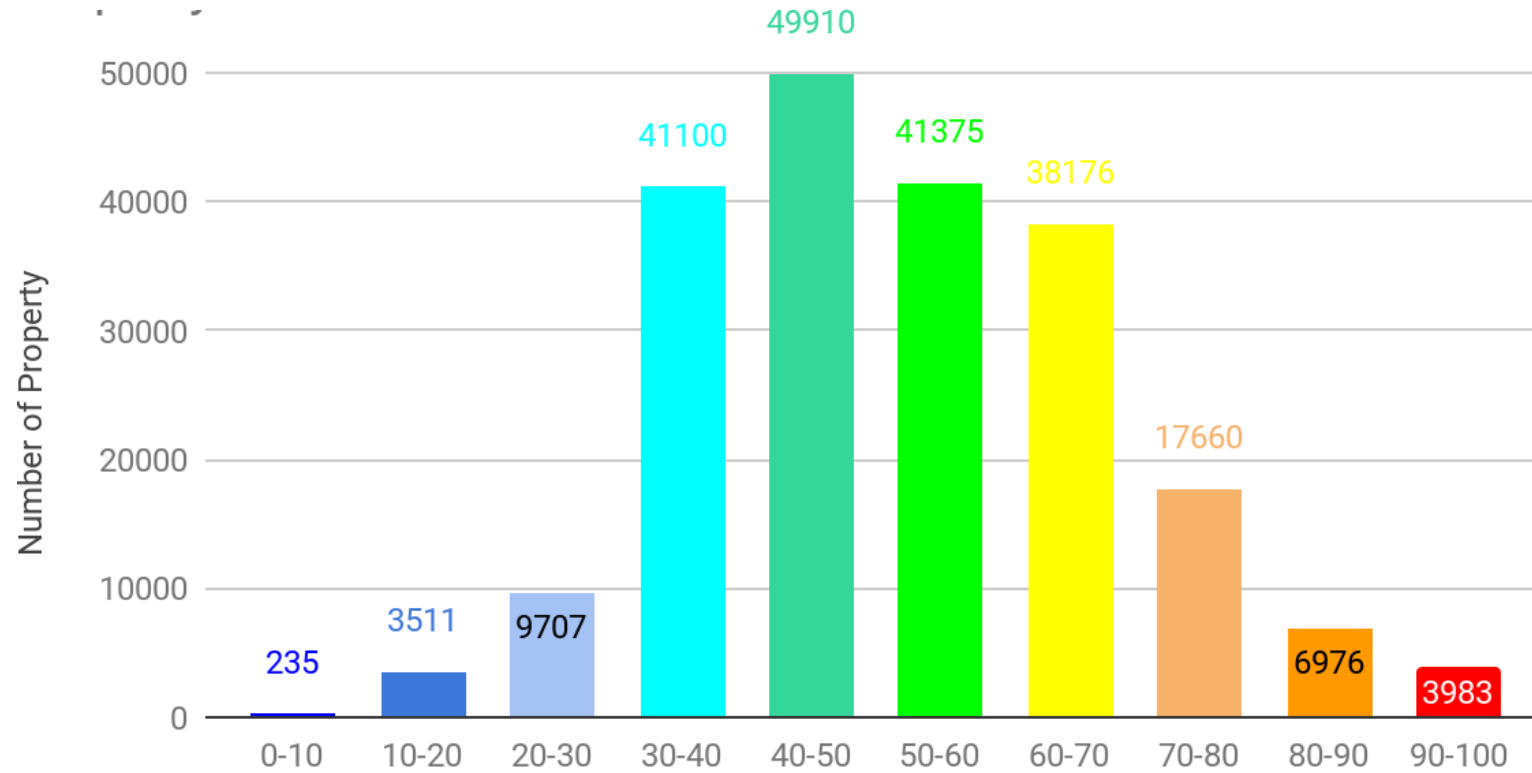
**10421 SW 14th Dr  
Portland, OR**

**67%**



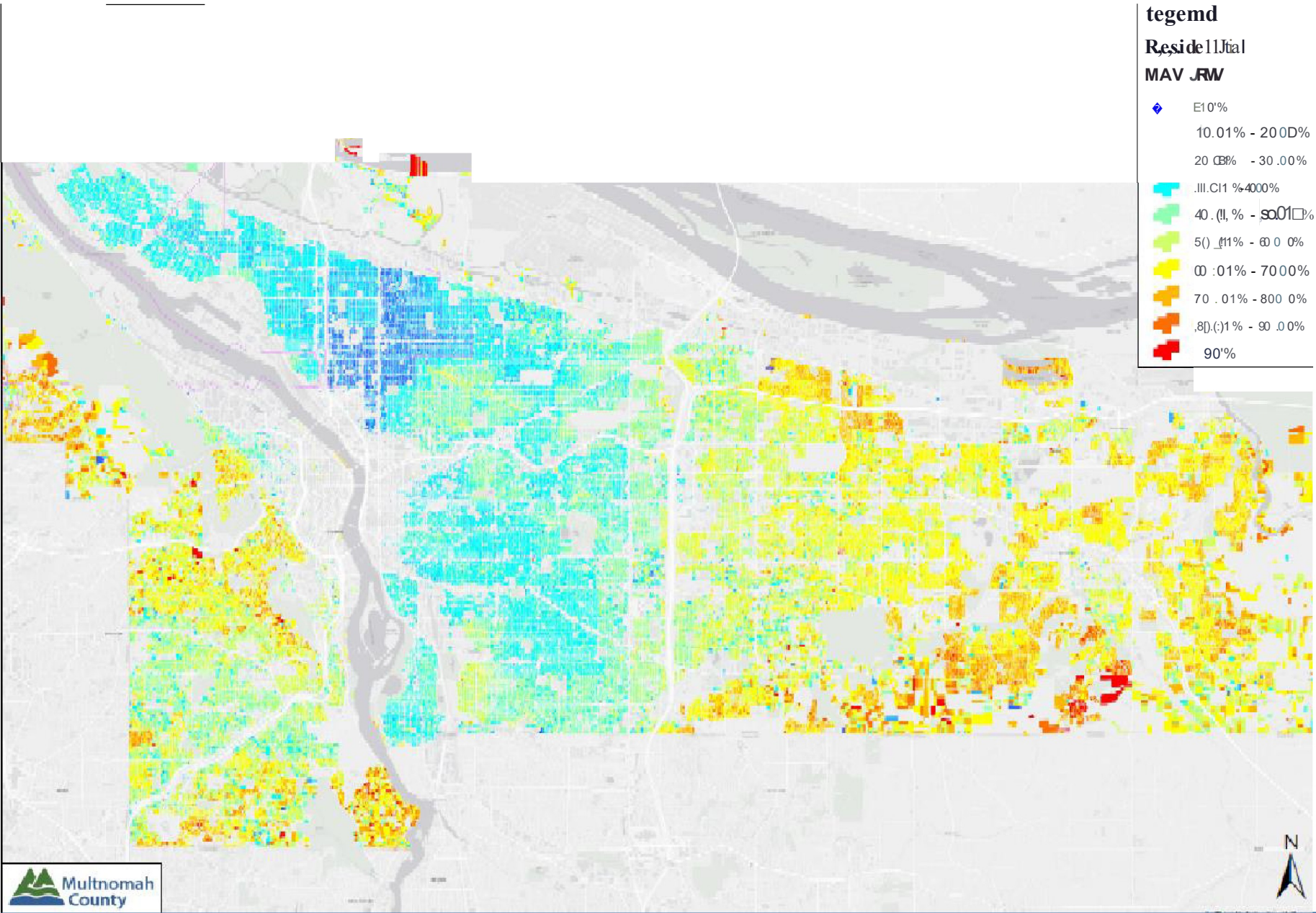


# Count of residential properties by ratio 2017



Ratio	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100
# props	235	3,511	9,707	41,100	49,910	41,375	38,176	17,660	6,976	3,983
%props	1.1%	1.7%	4.6%	19.3%	23.5%	19.5%	18.0%	8.3%	3.3%	1.9%





**tegemd**

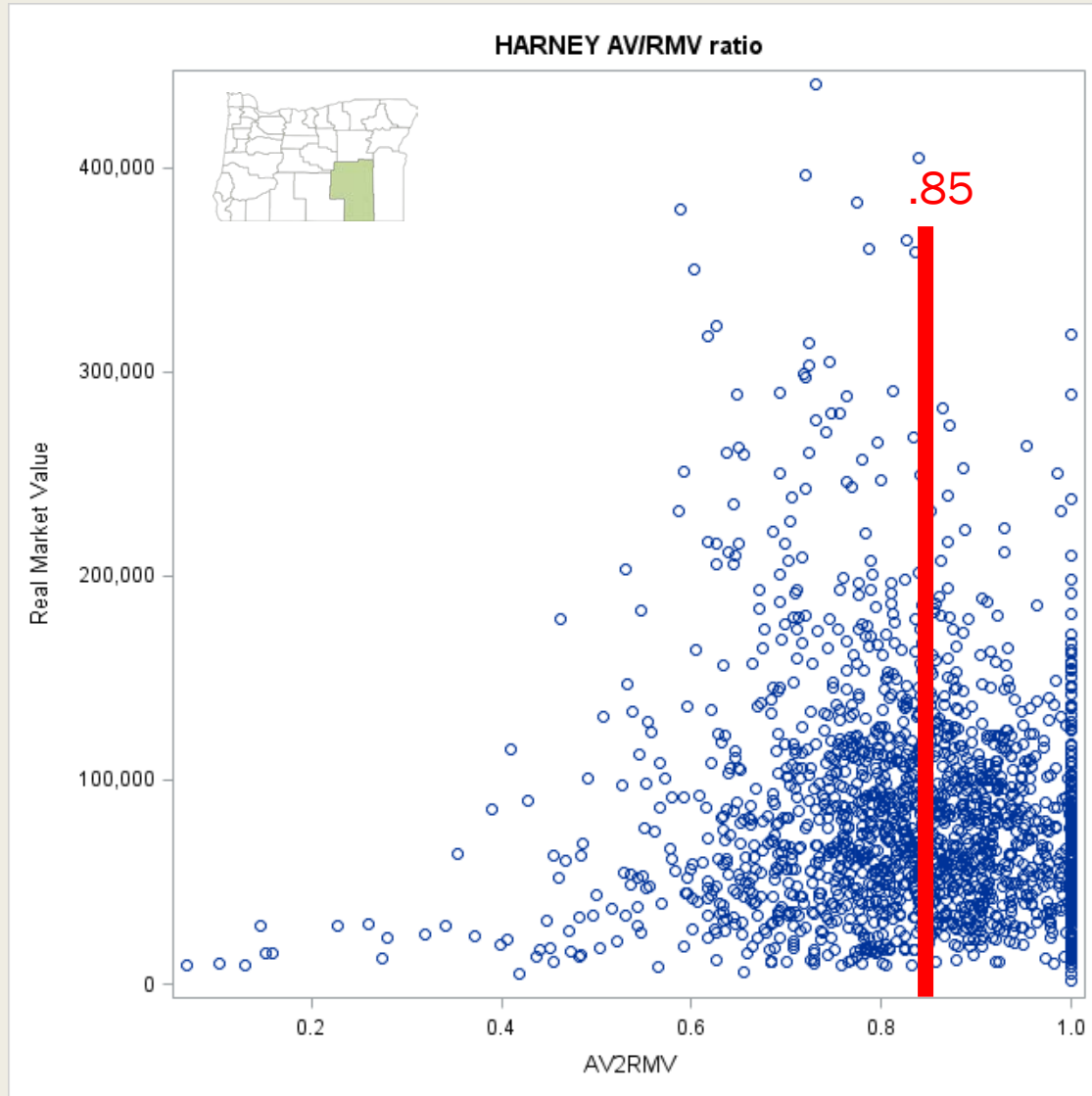
**Residential**

**MAV JW**

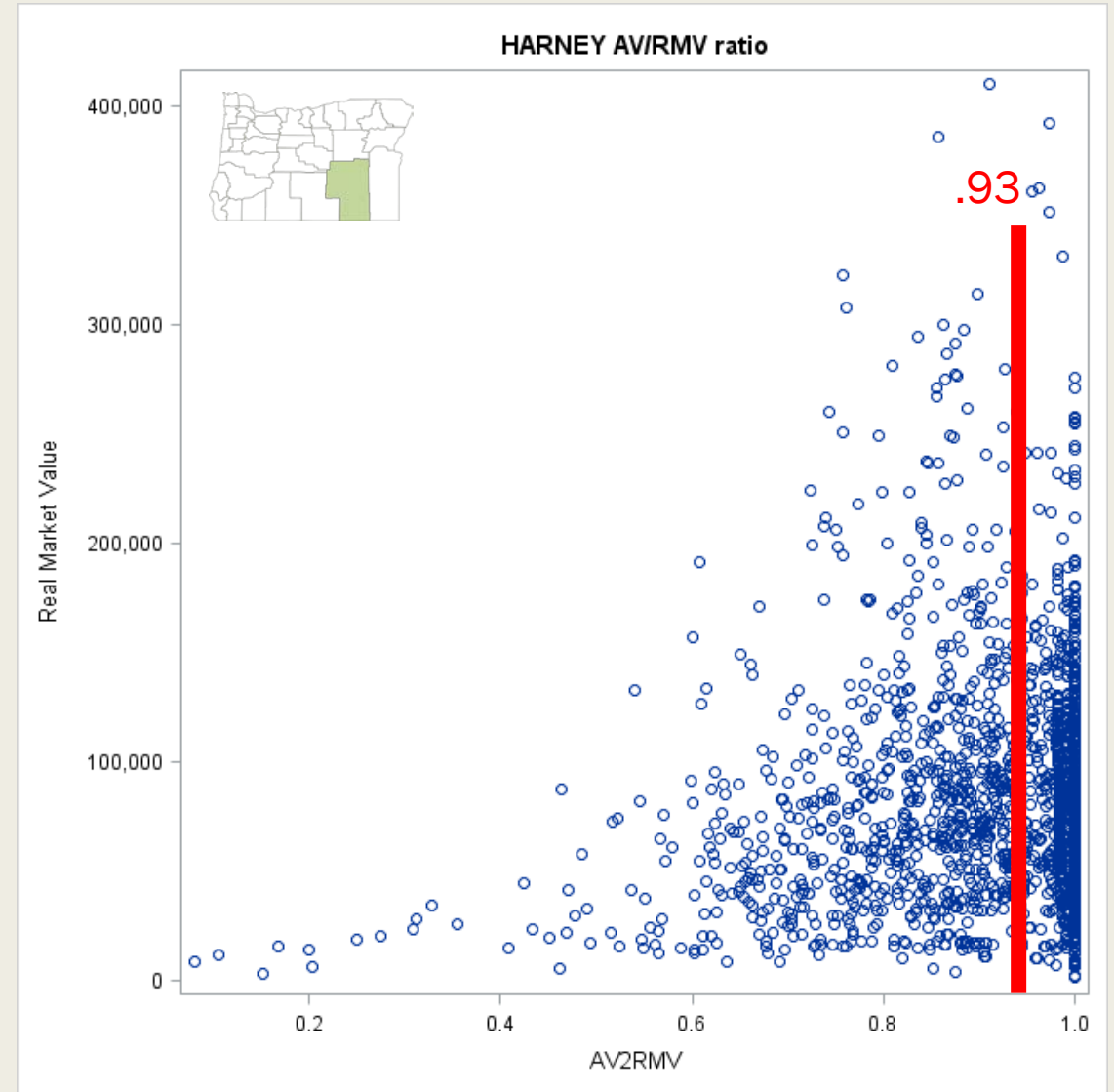
- ◆ E10%
- 10.01% - 20.00%
- 20.01% - 30.00%
- 30.01% - 40.00%
- 40.01% - 50.00%
- 50.01% - 60.00%
- 60.01% - 70.00%
- 70.01% - 80.00%
- 80.01% - 90.00%
- 90%



2013

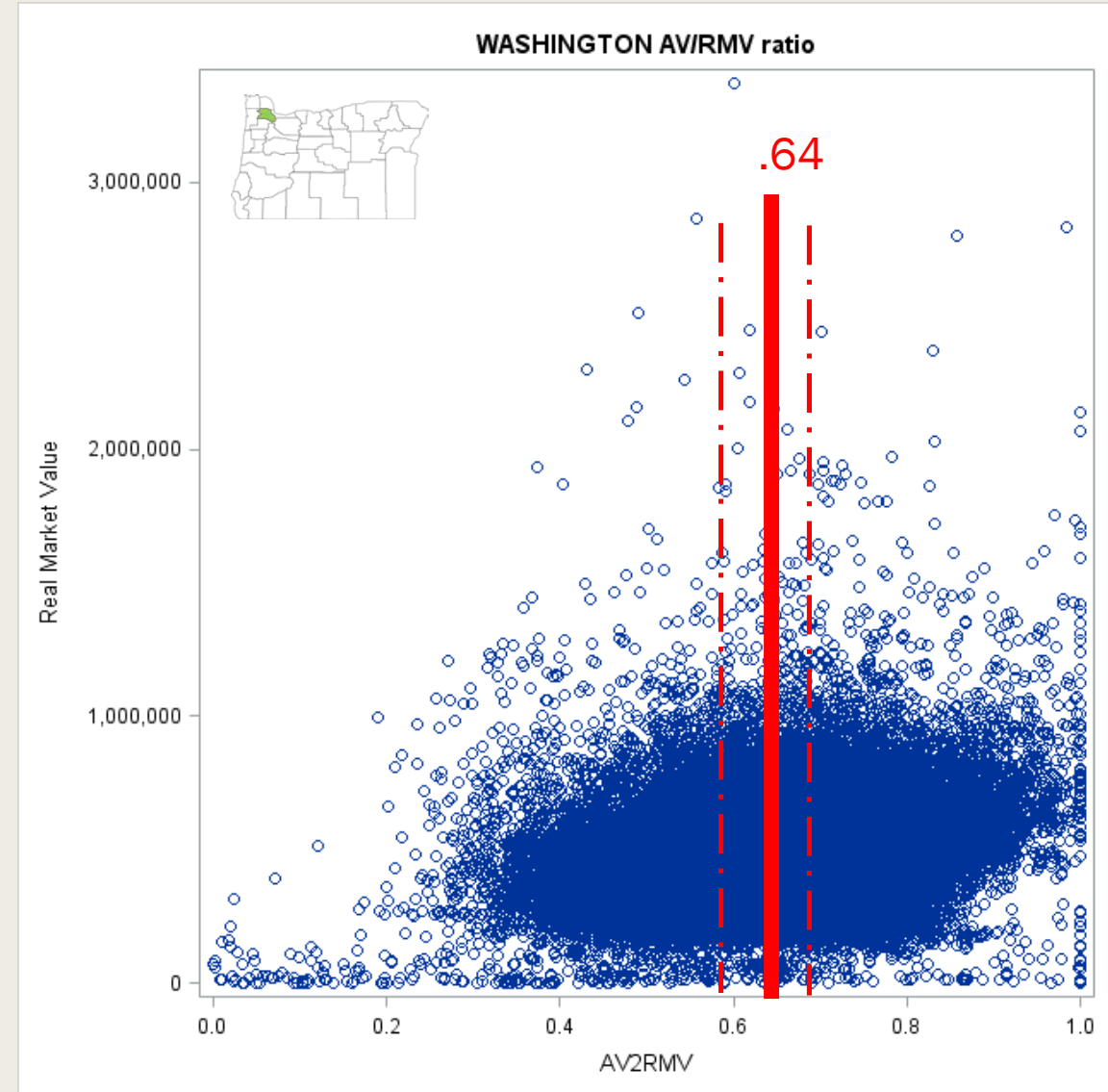
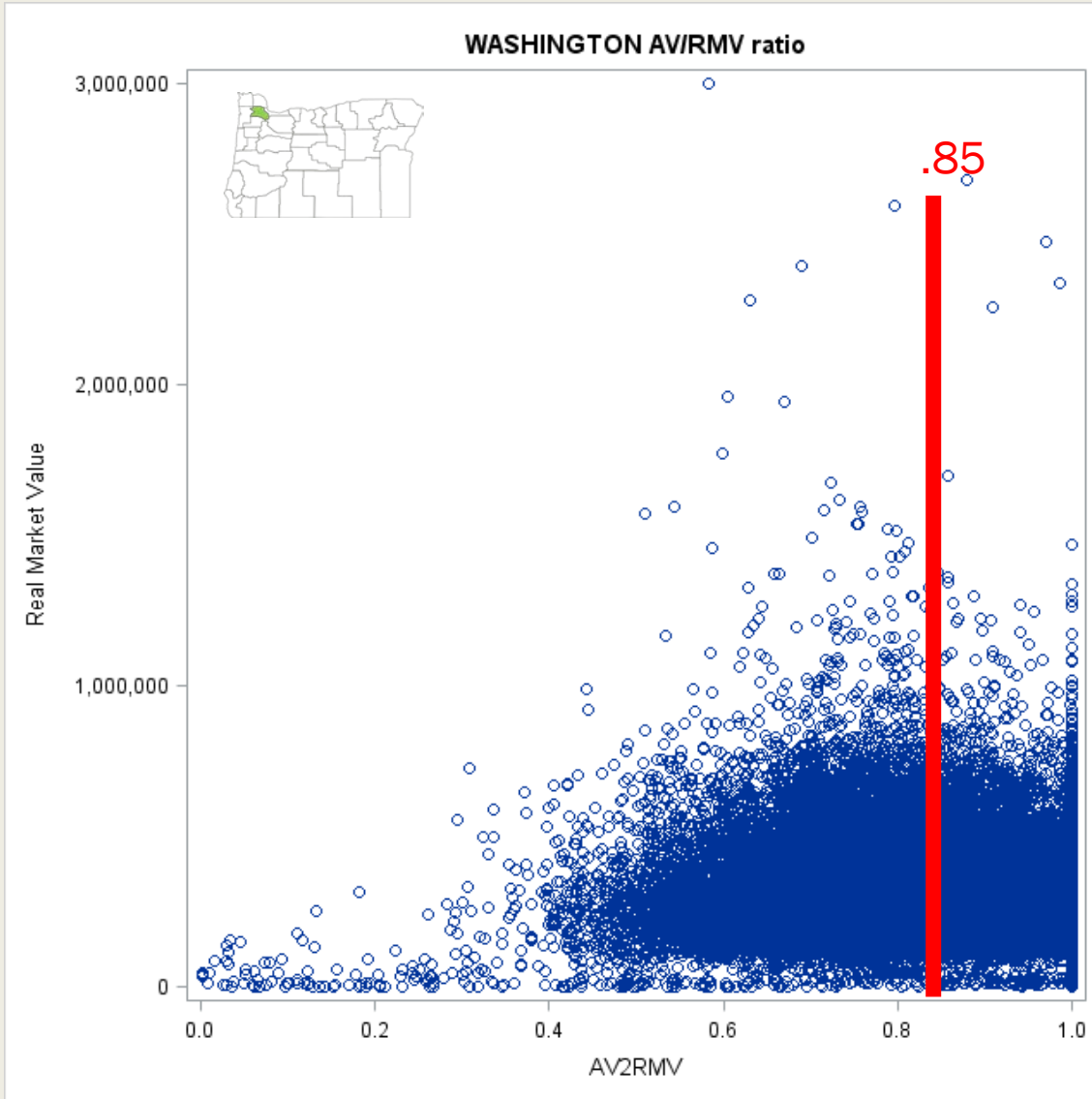


2018

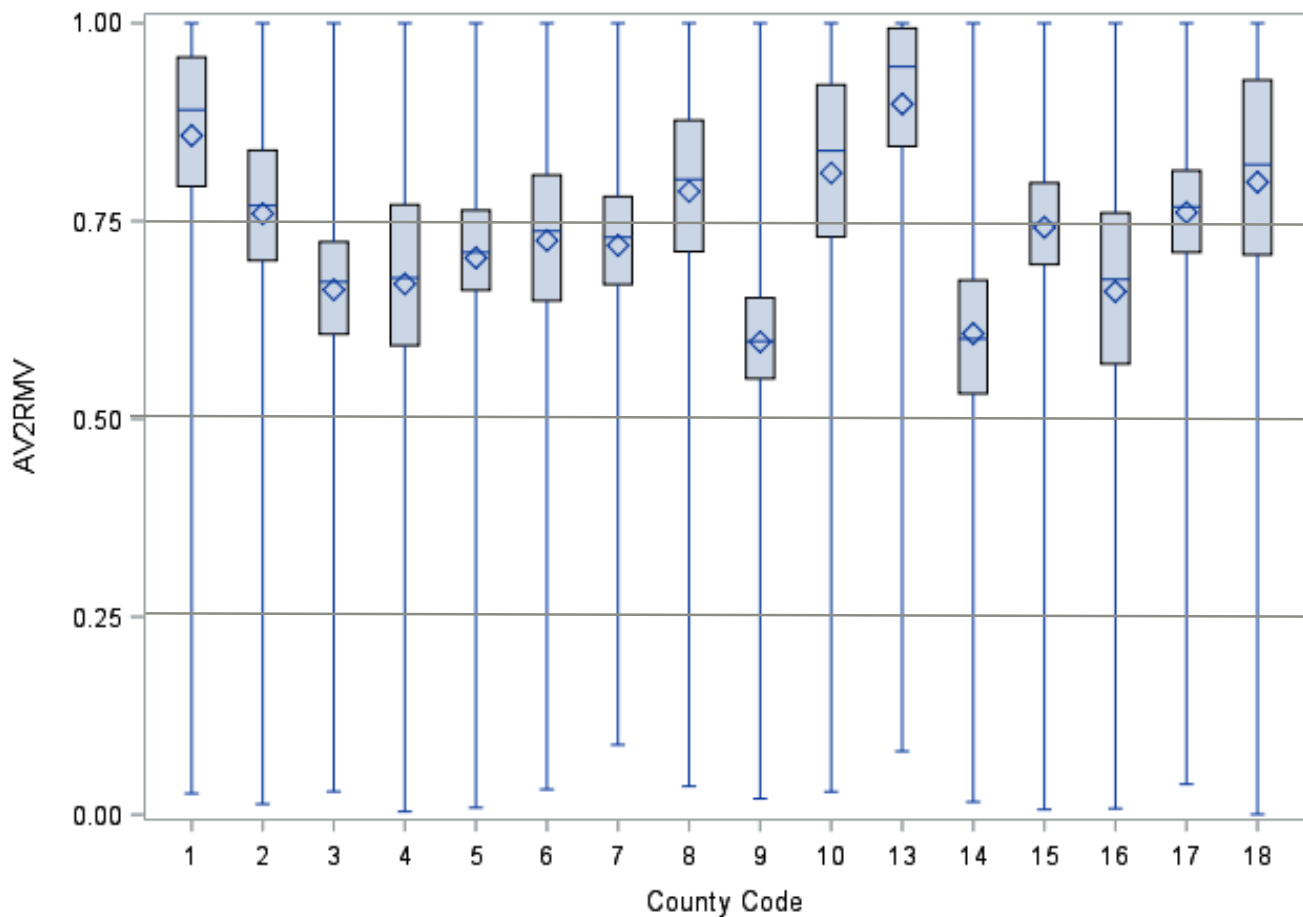


2013

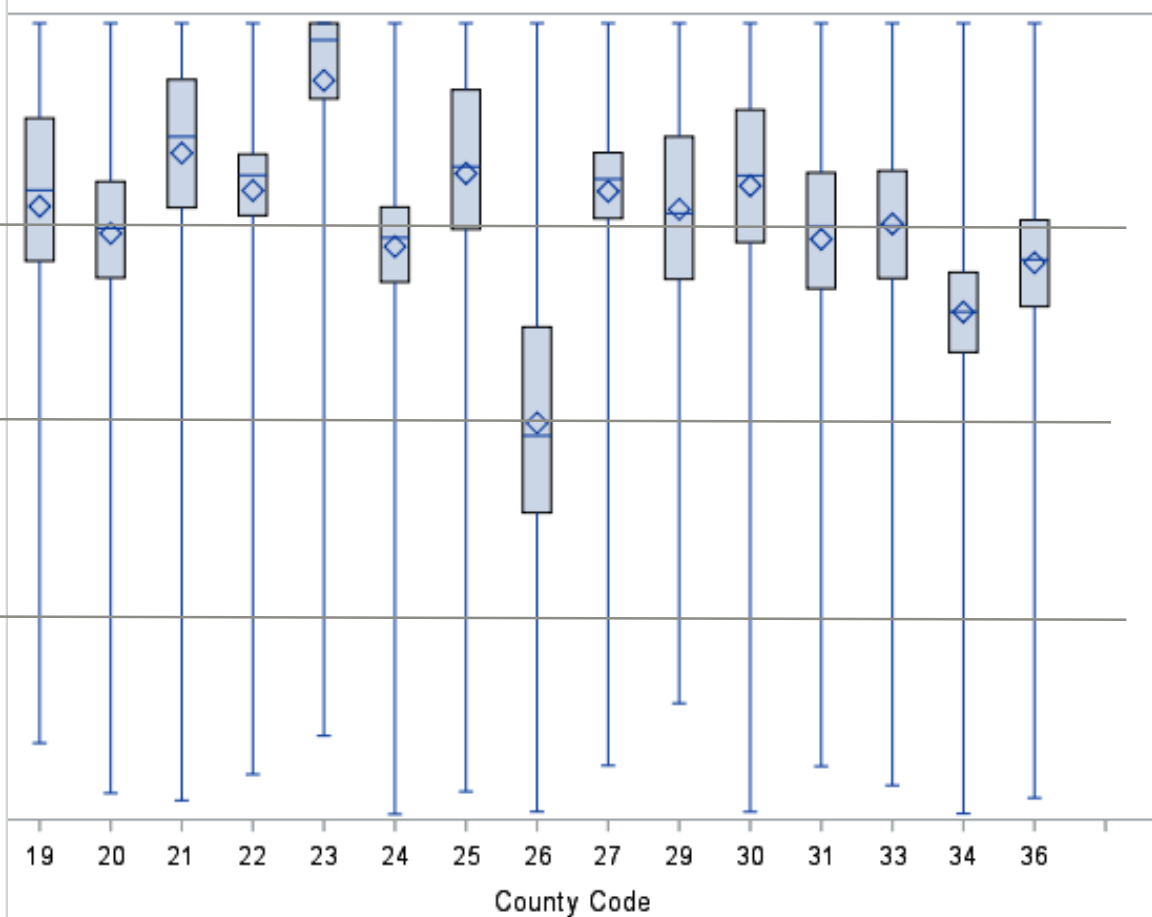
2018



Distribution of AV2RMV by CO



Distribution of AV2RMV by CO



- |              |               |              |               |
|--------------|---------------|--------------|---------------|
| 01 BAKER     | 09 DESCHUTES  | 19 LAKE      | 27 POLK       |
| 02 BENTON    | 10 DOUGLAS    | 20 LANE      | 29 TILLAMOOK  |
| 03 CLACKAMAS | 13 HARNEY     | 21 LINCOLN   | 30 UMATILLA   |
| 04 CLATSOP   | 14 HOOD RIVER | 22 LINN      | 31 UNION      |
| 05 COLUMBIA  | 15 JACKSON    | 23 MALHEUR   | 33 WASCO      |
| 06 COOS      | 16 JEFFERSON  | 24 MARION    | 34 WASHINGTON |
| 07 CROOK     | 17 JOSEPHINE  | 25 MORROW    | 36 YAMHILL    |
| 08 CURRY     | 18 KLAMATH    | 26 MULTNOMAH |               |





# Other Resources

## [Trends in Income and Wealth Inequality](#)

Pew Research Center (2020)

## [Who Pays?](#)

Institute on Taxation and Economic Policy (2018)

## [Oregon Property Tax Capitalization](#)

Northwest Economic Research Center (2014)

## [Horizontal Inequities Under Measure 50](#)

Legislative Revenue Office (2010)

